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methods

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Using comics to talk to your workers

Reduce "down time"
in the office

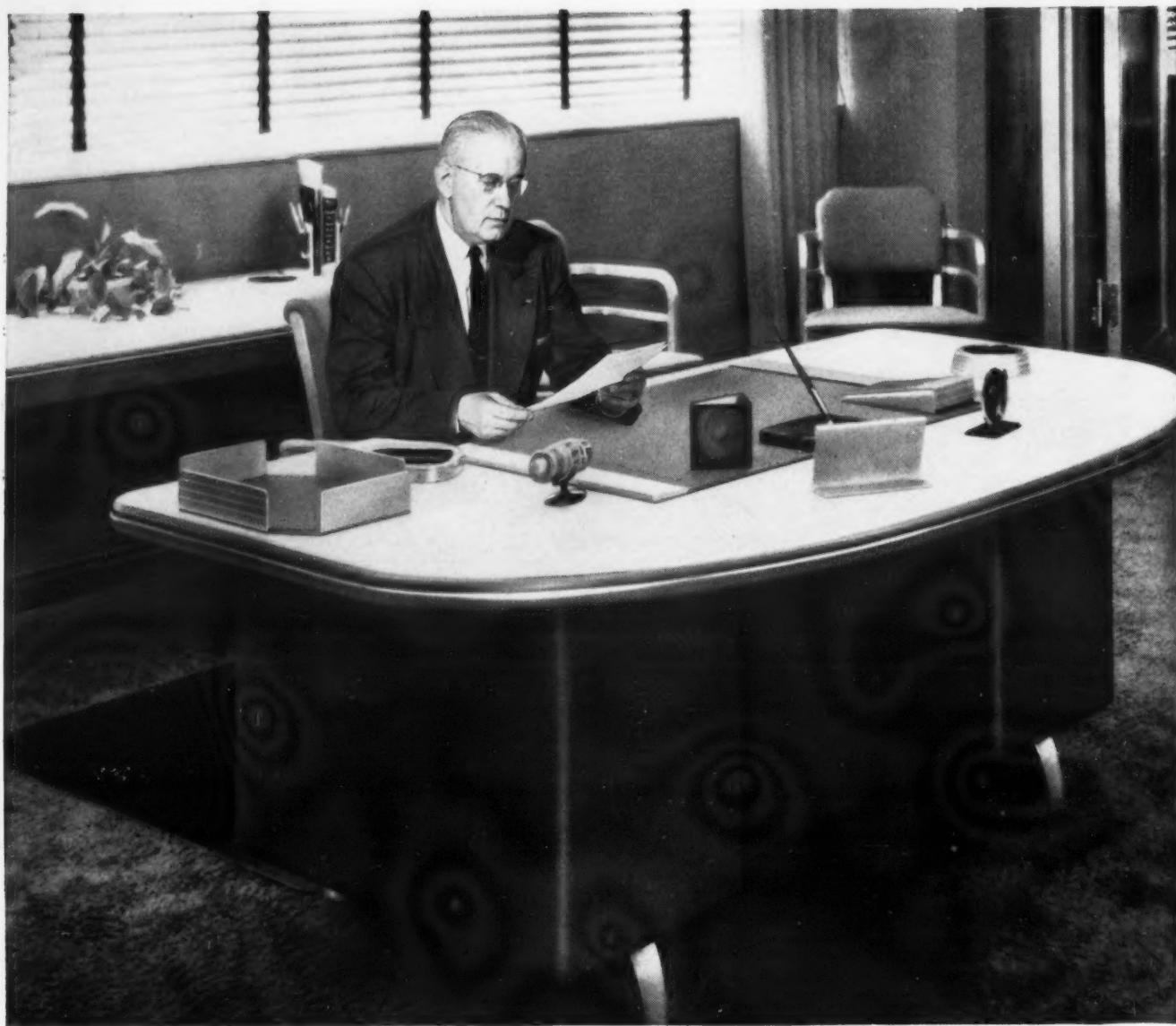
Why are they moving
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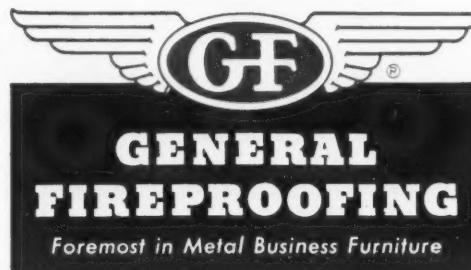
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methods

JULY 1953

VOL. 4 NO. 2

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Hubert A. Gerstman, C.L.U., Northwestern Mutual Life Ins.

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I. S. Kogan, Treasurer, N. Y. Chapter American Institute of
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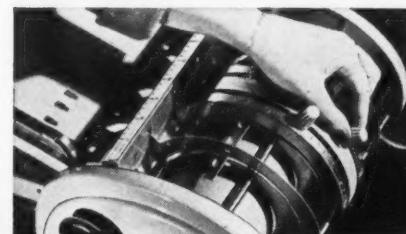
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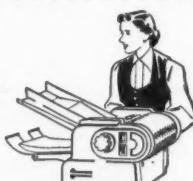
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How to avoid tax hazards in the sale of a corporation

THE AUTHOR: N. R. Caine, who handles this "Tax Tips" column in *Management METHODS*, is also the editor of a widely syndicated column "Tax Pointers" which runs in newspapers throughout the United States. He is the author of several books on income tax and war contracts and holds a C.P.A. certificate in New York, New Jersey, Pennsylvania and California. A member of the American Institute of Accountants, Mr. Caine is a senior partner in the public accounting firm bearing his name.

Few business transactions share the same number of tax dangers as the sale of a corporation—few present the same business problems to both buyer and seller at the bargaining table. The business problem is to receive or pay a fair price for the corporate assets; the tax problem, to shape the sale to the form that will avoid the tax hazards that beset this type of transaction. If these tax hazards are not successfully circumvented by both parties to the transaction, the resulting tax bills may more than offset the economic benefits from the sale.

From the viewpoint of the sellers, the problem may prove relatively simple. The owners-stockholders of a corporation will invariably fare better in any profit sale of their corporation if they make their stock—rather than the corporate assets—the subject of the sale. They will thereby fall heir to the favorable capital gains provisions with a minimum of trouble. Provided that they have held their stock for over six months, their profit on the sale will immediately be reduced by 50% for tax purposes. Not only this, but they will also have the benefit of the limited maximum tax rate on long-term capital gains. This "ceiling" rate means that they will be taxed at no higher tax rate than 26% on their profit, whether it is measured by thousands or millions of dollars.

It is often not possible to shape the sale to this simplest of patterns. The buyers may wish to take direct possession of the corporate assets and thus refuse to buy the corporate stock. If

this form of sale is forced upon the sellers, the transaction will be complicated by the liquidation of the corporation and the prior distribution of the assets to the sellers. The sellers must then proceed with the greatest of tax skill and care if the sale is not to create two wasteful tax obligations for them where only ONE is necessary.

If the buyers refuse to proceed on any other basis than the outright purchase of the corporate assets, the sellers should take careful note of the fact that the most wasteful pattern for this type of transaction is one in which the corporation undertakes the sale of the assets for its own account and forthwith distributes the sales proceeds to its stockholders. If the transaction is shaped to this pattern, it will create two tax payments: one against the corporation on its sales profits, the other against the stockholders on their liquidating dividends profits. The first of these taxes may be avoided completely if the corporation is first liquidated, the stockholders then initiating, undertaking, and closing the sale for their own account. In this type case, the all-important thing to avoid is the creation of any foothold on which the taxing authorities can step to claim that a true analysis of the situation compels the conclusion that the corporation made the sale of its assets through the agency of its stockholders. It is dangerous under these circumstances to initiate any negotiations for the sale of the corporate assets prior to its dissolution and the distribution of the corporate assets to the selling stock-

holders. Failure to observe this precaution will lead inevitably to costly disputes and probable litigation with the taxing authorities with the possible outcome—*two taxes instead of one*.

A few words of explanation will clarify the reasons for the single tax in the one case, the double tax, in the other. This will necessitate an explanation of the tax effect of a corporate liquidation upon both the stockholders and the corporation itself. The tax law treats the liquidation of a corporation from the viewpoint of the stockholder in the same way as it does the sale of stock. The stockholder in effect turns in his stock to the corporation and receives in exchange for it his pro-rata share of the corporate assets. His profit on the transaction is measured by the difference between the cost (or other tax basis) of his stock and the fair market value of the cash, securities, and other assets that he receives in the liquidation. The resulting profit is treated as a capital gain. It is important in this connection to note that the fair market values of the corporate assets which are distributed to the stockholders, control in the computation of the

gain or loss. In this respect, book or accounting values carry no weight. The tax basis of the assets that a stockholder receives in the liquidation of his corporation is the fair market value which was assigned to them for the purpose of computing his gain or loss on the liquidation.

The corporation itself realizes neither gain nor loss on the liquidation distribution. It matters not in this connection that it may distribute assets in liquidation which have materially increased in value since it first acquired them. To quote the official Income Tax Regulations: "No gain or loss is realized by a corporation from the mere distribution of its assets in kind in partial or complete liquidation, however they may have appreciated or depreciated in value since their acquisition."

With this information as a background, it should prove easy to follow the recapitulation which is set out below. This recapitulation compares the taxes that will follow the sale of the corporate assets in either of the above methods in schematic form.

First Pattern

The corporation sells its assets to the buyers, and forthwith dissolves and distributes the proceeds of the sale to its stockholders as liquidating dividends.

Tax Consequence—*Two taxes*

The *first* tax is assessed against the corporation on the sale of its assets to the buyers.

The *second* tax is assessed against the stockholders on their receipt of the sales proceeds in the guise of liquidating dividends.

Second Pattern

The stockholders first liquidate the corporation, and then initiate the sale of the assets that they receive in liquidation for their own account.

Tax Consequence—*One tax*

The *one* tax is imposed against the stockholders on their receipt of the corporate assets in liquidation.

Two comments should be made about the second pattern in further clarification of the points involved. As has already been pointed out, the corporation is freed of any tax liability on its liquidation. Furthermore, the

stockholders will generally realize no taxable profit on their sale of the assets because the sale will presumably be made at the same prices as the values that were assigned to the assets for the purposes of ascertaining the gain on the liquidation—in other words, their *fair market values* at the time of liquidation.

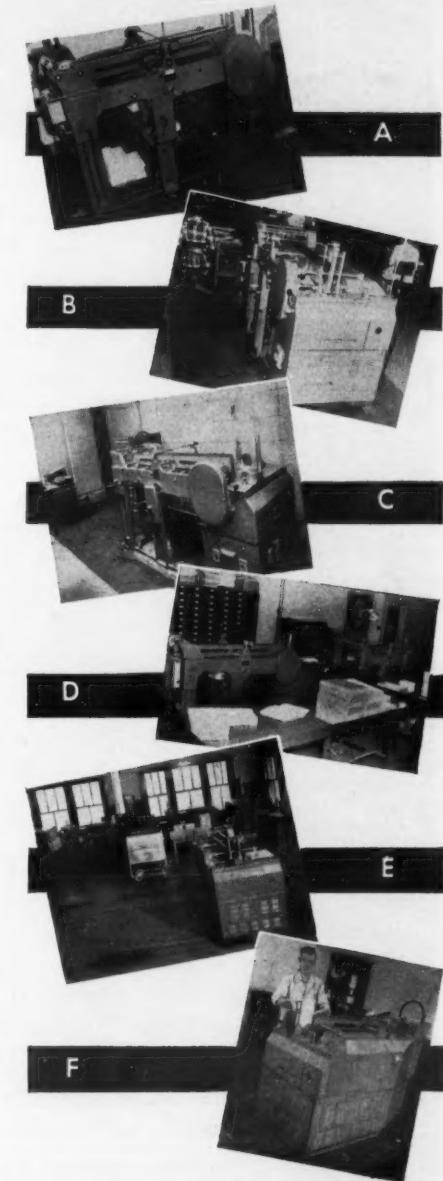
In this connection, two of the many decisions of the Courts on this "*two-or-one tax*" rule warrant careful study. Both cases exemplify borderline situations. In the first the negotiations for the sale of assets were initiated directly by the corporation through its president. He was *not* a stockholder. The sales agreement was subsequently negotiated *directly* by the stockholders who thereafter liquidated their corporation and transferred its assets to the purchaser. The Court held that the realities of the situation compelled it to regard the corporation as the true vendor. It accordingly held that a tax was properly imposed against the corporation, on the sales profit.

In the second case, the corporation escaped this tax payment. The facts in this second case were indistinguishable in many respects from those in the first except that the stockholders themselves *initiated* and negotiated and thereafter pursued and closed the sale for their own account. The corporation did not at any point participate in the negotiations. These "oddities in tax consequences," as the Supreme Court described this rule, follow even though, "... a corporation may liquidate or dissolve without subjecting itself to the corporate gains tax, even though a primary motive is to avoid the burden of corporate taxation."

These and many other cases all emphasize the careful planning that is required in the initial stages of the sale of a corporation. Perhaps no other area or specific transaction in income tax work places such a high premium on skillful tax guidance and counsel. A misstep in formulating and executing the sale will invariably prove costly to either or both the purchaser and the seller—in many instances, it may result in a complete cancellation of the economic benefits which are sought from the transaction.

Editor's Note: Mr. Caine will treat the Buyers' problem in the next issue.

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diagnostics FOR MANAGEMENT



THE AUTHOR: *Leslie M. Slote, Assistant to the President, Ketay Manufacturing Corp., handles this regular feature every month. The author functions at staff and operating levels on matters of administration, production, personnel, labor relations and management control. Readers are invited to submit "symptoms" from their own experience for Mr. Slote to "diagnose."*

symptom

"We have heard of so much employee trouble, in other plants, over time study, that we are wondering whether the benefits to our company in such a program outweigh the problems. If a time study program is instituted, how can labor unrest be avoided?"

diagnosis

To avoid any misconception, it must be recognized that in time study we study the method and time required to perform a given operation in the office or in the factory under a given set of conditions—we time the job and *not* the worker. Time study is a work measuring tool, but, like all measurements, its results are not absolute and are characterized by limitations and a relative degree of inherent error. In actual time study practice, it has been found that motion and time study are inseparable, and that the operation of a typical time study system involves four general phases: 1) establishment of written standard practices through motion study and methods improvement 2) determination of times involved 3) utilization of results 4) constant awareness of resulting employee problems and ability to maintain good labor relations.

The first questions to ask before introducing a time study system in your organization are: "What do we want to accomplish?" and "What are the end purposes to which the data will be put?" The ultimate accomplishment of time study is to enable a worker to produce more, in a shorter time, and with the same or less effort. A standard can be set for each job. Time

study is no panacea, but may be used for such typical purposes as:

- 1) accurately determining and controlling labor costs
- 2) setting incentive rates
- 3) balancing production and assembly lines for smooth, continuous flow
- 4) comparing methods of work and measuring performance
- 5) setting standards for merit rating
- 6) establishing time schedules for production
- 7) estimating costs for bidding
- 8) determining personnel and equipment needs
- 9) balancing workers and machines for effective joint utilization
- 10) building synthetic time data

We shall not concern ourselves with the technical phases of time study which involve such things as choice of system, mechanics of operation, validity of procedures used for the particular application, and the end use of results. Our primary concern is with the most troublesome part of time study: the necessity for maintaining good industrial relations. This problem is always present because time study affects the worker and his job, and involves him with such controversial issues and concepts as "a fair

day's work," "normally skilled employee," "without unreasonable effort," "under normal working conditions," etc. Time study can only be successful if the interests of the workers, union, and management are harmoniously reconciled to the changes that inevitably result. This can only be accomplished through intelligent communication of ideas in order to reach a common understanding.

In this connection, the words of Al N. Seares, past-chairman of the National Sales Executives, Inc. are noteworthy: "Because ingenuity and inventiveness has made it possible and economical for us to prepare and disseminate printed matter, we are prone to use it as a device for avoiding critical occasions when face-to-face contact is the only genuine means of obtaining facts, finding agreement and reaching understanding. The advantage of the written word has been established by history. There is a basic error in considering any printed release, no matter how well written, as a substitute for personal contact. Communication by Directives, Bulletins and Memoranda can function successfully only when grounded in mutual trust and confidence which is a prerequisite for sound communications. Unless management enjoys this relationship, printed material, no matter how well prepared, will not be accepted."

The attitude of labor may be unfavorable and openly hostile because of:

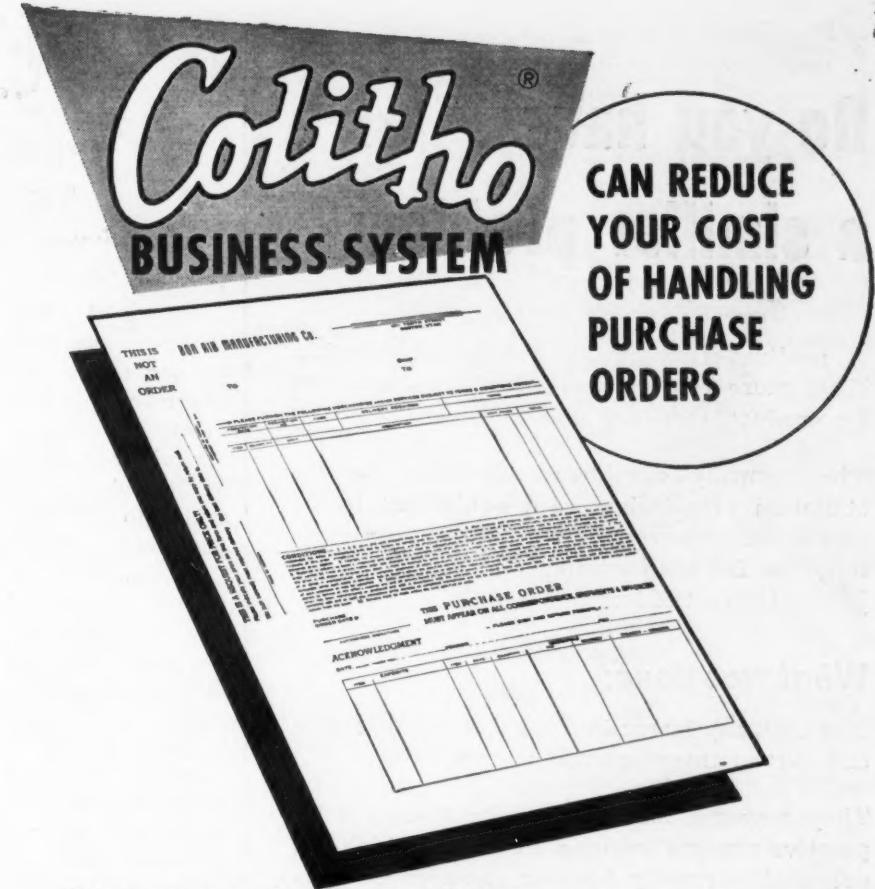
- 1) bad experiences in the past with reductions and limitations on piece work rates, speed-up, and loss of jobs
- 2) misuse of time study when used as a weapon in the plant
- 3) resistance to change and preference for doing things the old way
- 4) insecurity and fear of the unknown due to lack of understanding and mistrust of management's objectives
- 5) resentment at being watched and timed, and construing this as an implied criticism, as well as a weakening of the worker's position

The most successful policy is one that at the start of the time study program intelligently informs, educates, and reassures the worker regarding the integrity of management's objectives, the time study system and methods to

be used, how results will be utilized, and how the worker fits into the picture. Forestall the grapevine by spreading the word officially and letting everyone know what is happening. Explain your ideas to key personnel, supervisors, and workers through friendly, informal conferences and meetings. The best plan is to have everyone participate to sell management's desires to the workers, and to get supervisory and worker groups to pull together. Train shop employees who are going to participate by demonstrating principles and concepts. Make sure that your time study men are not only competent technicians through training and experience, but are well oriented with respect to industrial relations problems, are familiar with plant and office personnel practices, and possess the capacity to deal effectively with people. Specifically, reassure the worker regarding his job security and explain that an integral part of the program is to find solutions for individual hardship cases that may arise. Many companies make a forthright statement that time study will not result in loss of jobs—workers who may no longer be required on one operation will be transferred to another. It must be made clear that a realistic level of satisfactory activity will be established to protect the interests of both management and labor. This will eliminate the withholding of reasonable production and will avoid the speed-up. Further advantages of time study must be pointed out to the worker, such as setting of fair rate scales, elimination of inequities in rate structure, equal incentive opportunities on all jobs, the chance to earn more money, and the rewarding of individual effort. In short, the benefits to be derived from a successful time study program depend upon an articulate management skilled in the technique of communication. m/m

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"I think..."

PROS AND CONS TO THE EDITOR

Why employees don't quit

Dear Mr. Editor:

Your article "Why They Quit" in the April, 1953 issue was extremely interesting. I raise a question, however, on one point. I don't think that if the majority of ex-employees quit because of low wages, that it necessarily follows that the majority of people remain where they are primarily because of high wages. This was implied in Dr. Loken's statement, "The motivations which cause people to *quit* their jobs are the same as those which cause them to *like* their jobs."

I don't think it applies because he's talking about different people. And in trying to cut down turnover, I think it is much more important to study why people stay with a company than why they leave. If it were possible to survey the remaining employees in those organizations for which these ex-employees worked, I think it would be found that they would give many reasons other than high pay as to why they liked the company. That's because some people place more importance on money than others do. If the majority of employees who quit a company complain of low pay, should the scale be raised to re-attract such employees? Perhaps the better course would be to recruit new employees on the basis of the favorable factors that *do* exist. The result, I think, would be a more homogeneous work force, whose philosophy of work and pay would fit that of the company.

I have seen many companies that, in spite of relatively low wage scales, have better than normal morale and low turnover. It seems to me that the key, which many managements and social scientists have never found, is the sense of identification with the company the employee must feel. This can stem from any of many diverse factors, and is more apt to be found in smaller, rather than larger, organizations. If it is lacking, many people just won't stay; if it's there, many will stay in spite of low pay or other "reasons" for voluntary separation.

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Dear Mr. Editor:

Your article "Why They Quit" is the most comprehensive study of the subject I have ever read.

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methods



COVER STORY

PROOF OF THEIR EFFECTIVENESS HAS BEEN DEMONSTRATED BY INDUSTRIAL TESTS

Ask any parent or teacher what he thinks about comic books and you'll probably get a violent answer. The very fact that people do get so emotional about this subject is strong evidence that comic books do have an unusual ability to influence their readers.

Actually, there's nothing wrong with comic books themselves. As a medium, they are good or bad, depending upon their subject matter. If comic books devoted to sex and crime can have a *bad* influence on readers, it stands to reason comic books may also have a *useful* effect, when properly conceived to sell free enterprise, democracy, and religion. The fact of the matter is that hundreds of millions of comic books are printed, sold, and read each year—and people like to read them. Moreover, the combined use of pictures and text as an educational device has highly respectable precedence.

Industry Discovers Comic Books

For some reason, business has been slow in its acceptance of comic books as a selling tool, whether it be to stockholders, employees, or the general public. But those companies that *have* tested its effectiveness—United States Steel, Western Electric, Yale and Towne, Bemis Bro. Bag and B. F. Goodrich—all corroborate the fact that they get their message across clearly and painlessly. They have made the simple discovery that people prefer to read things that are easy to understand.

This year, for example, Motorola

Using comic books to talk to your workers

Inc. published two Annual Financial Reports. Each carried the same basic facts. The employee version, however, is a four-color broadside that folds to comic book size. The company's financial history for the year is entertainingly portrayed by two elf-like personalities known as Johnny and Mary Motorola, taking a trip in a space ship with Professor Sharin, the mythical professor of profit sharing. Checks made during recent weeks have revealed a nearly 100% readership among workers—a phenomenon that most company presidents will observe with awe.

A Case Study

Can comic books help bridge the vocabulary gap between management and labor? Let's see.

The Psychological Corporation, a leading independent research organization, recently undertook a survey to test the effectiveness of a cartoon booklet prepared for the Bemis Bro. Bag Company. The booklet, "A BETTER LIFE for you!", tells the story of a company which must install new machines in order to cut costs to remain in business. The employee leaders are told of the decision, and they plan on how to explain to the men that more machines are an advantage, rather than a threat to their job security. Their "pitch" is successful, and at the end of the year promotions and raises result, which in turn reflect in "a better life." The message: more production per man per hour means more jobs, lower prices, shorter hours, and higher wages.

Two studies were made involving 430 employees of the Bemis Bro. plants in Buffalo, New York, and Peoria, Illinois. In each plant, two comparable groups of workers were chosen, both with an average education level of ninth grade. The first group had no knowledge of the booklet, while the second group read it in the plant. The same questions to both groups measured what the workers *really believed*, rather than their knowledge of the contents of the booklet. Here are the comparison figures on typical answers by both groups:

Greater Productivity Results In:	% of Yes Answers	
	Reader	Non-Reader Group
1. More Jobs?	10%	42%
2. Lower Prices?	5%	22%
3. Shorter Hours?	4%	21%
4. Higher Wages?	6%	40%
5. A Better Standard of Living?	36%	70%

Obviously, such results show that this particular booklet was overwhelmingly influential in getting employees to think in long range terms, and to convey management's message about the benefits of increased productivity.

Factors Which Insured Success

These results are due in great measure to the manner in which the booklet was prepared. A firm specializing in information comics, with long and outstanding experience in developing comics to fit the needs of government and

industry, conceived, constructed, and constantly edited the booklet through its many stages towards completion.

The basic approach was stated simply by Mr. Alfred Harvey, one of the leading specialists in information comics: "Tell them what you want them to know on the cover, so that they don't feel they've been fooled into reading something they don't want to read. Tell them again on the first page, tell them you told them on the second page, and tell them you told them you told them on the next page. Repeat your message in a different way each time on every page. In this manner, a person who only reads page one, eight, twelve, or any number of pages, gets the message intended for him."

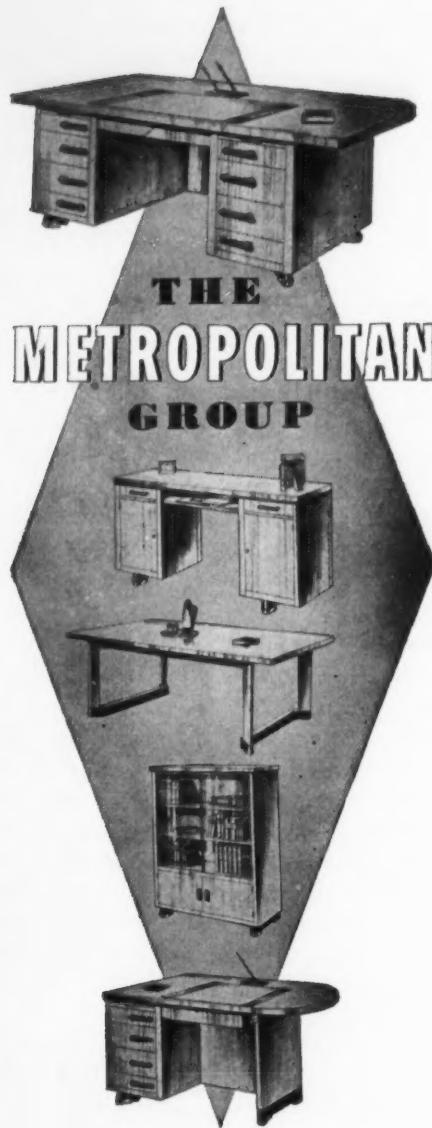
No Isolated Case

Such famous cartoon creations as *Blondie and Dagwood*, *Joe Palooka*, *Steve Canyon* and *Terry and the Pirates* have been used in information comics. Dagwood splits the atom so that people can understand the principles involved, while Joe Palooka tells children how to behave on a school bus. Whether or not a known comic strip character should be used is determined, in a large measure, by the message to be conveyed.

A successful blending of both a cartoon character and live people was demonstrated by the special comic section prepared for *The Washington Post*, in which a family is guided



Employees at Bemis Bro. plant choose an educational comic book for information and reading relaxation.



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OVERPRODUCTION QUESTION NOT ANSWERED COMPLETELY

USE OF WORD "INFLATION" HIGHLIGHTS ADDITIONAL PROBLEM

"WORRY" ABOUT JOBS HERE AND ON OTHER PAGES OVEREMPHASIZED

MEL'S ATTITUDE HERE AND THROUGHOUT JUDGED AS TOO HARSH AND ANTI-COMPANY



QUESTION OF "OVERPRODUCTION" SATISFACTORILY ANSWERED

INFLATION MATTER HANDLED BY EXAMPLE OF HOW INFLATION WORKS.



Copyright 1953, Harvey Publications, Inc., N.Y.C.

through the *Post* plant by Joe Palooka of the comic strip. They are shown how each department functions, including simplified technical data on the presses, linotype, engravings, tele-type, morgue, and all the other vital parts that are "The Story Behind The Story," as the *Post* called it.

In the case of the booklet for Bemis Bro., it was felt that the reader should be told by real life people, and, therefore, no comic strip character was used. The people in this booklet represent people that the workers recognize as themselves and their co-workers.

How the Bemis Book was Built

After the final first draft of the Bemis Bro. booklet was made, it was printed on an oversize page with specific questions along the margins and room for comments on the bottoms. It was sent to 918 top industrial executives in fifty different types of industry for editorial review, comment, and suggestions for changes. The specific purpose, at this point, was to determine whether management generally felt information comics would be effective in helping to bring a better understanding of productivity to industrial employees. On the question, "Do you think that the cartoon technique is an effective way to tell the 'more production' story—regardless of whether you personally read comics?", 76.2% answered Yes, 9.8% answered No, while 14% had No Opinion. They generally agreed that it is management's responsibility to tell the production story, and that the cartoon technique is an effective way of telling it. They also listed three other messages which they felt management should communicate to labor: "How wages are set," "How prices are set," and "How to save and invest."

The "before" and "after" versions were the result of the editing of the cooperating management executives (See cut). Some pages were given more drastic changes than others, but all reflected management's views of the message. That this whole approach was successful, has been proven by the tests among industrial employees.

If you would like a copy of "A BETTER LIFE for you!" and more information about comic books for industry, Circle number 345 on the Reader Service Card.



How to reduce "down time" in the office

by Robert M. Eastman

Associate Professor, Georgia Institute of Technology

A NEW METHOD, NOT UNLIKE TIME STUDY, PROMISES LOWER-COST MEASUREMENT OF WORK

Editor's Note: A relatively new work measurement technique, with the somewhat frightening name "ratio-delay," has been gaining attention among Methods Men. Because its mechanics are not widely known, Management METHODS invited Professor R. M. Eastman, one of its leading practitioners, to explain it in simple terms. We believe the article deserves attention at all echelons of management.

What is "ratio-delay"?
Here are two examples.

The controller at Georgia Tech received continual complaints about the slow service at the cashier's window. One girl handled all transactions, which included receiving payments from students, selling meal ticket books and cashing checks for students and faculty. The complaints centered on long lines and the resulting long waits. Professor Joseph Dwyer of the Industrial Engineering department was asked to make an analysis and recommendations. A camera with a timing device was designed to take only a few frames several times an hour. Observations covered a number of days. At the end of the study, a tally showed how often there were lines and how long they were. This breakdown quickly pointed out that the long lines were occurring only at certain times of the day, but that during most of the day the cashier could give immediate service. Faculty and students were told to stagger their business calls. This saved adding another cashier—the original solution suggested.

Here is another case. In a business office of ninety-nine clerical workers, all doing similar work, the industrial engineer was asked to determine the relative amount of time actually spent

working. In a short time he reported that, on the average, seventy-five per cent of the work day was spent in useful work. He obtained this figure by taking several counts of the number of girls not working at various times during the day. The average number not working, at any given time, divided by the total number of clerks, gave the percentage of non-working time.

These two relatively simple cases are examples of ratio-delay studies, also called work sampling. In making a study, the engineer makes a large number of observations of a process and keeps a record of what type of activity was going on at each observation. The percentage of observations at which any particular type of activity occurred will be a good estimate of the percentage of the total time spent in that type of activity. The mathematical formulas involved are relatively simple statistical ones, similar to those used in statistical quality control. With these methods we can compute both the approximate number of observations needed and the relative reliability of the results obtained.

How it Works

Basically, the statistical principle is that given a large enough sample, such as observations of a process, the results of the sample will closely approximate the true state of affairs. Thus, if 200 out of 2000 observations showed an idle machine, we can safely assume that the machine was idle close to ten per cent of the time.

In making the study, the engineer first selects and defines the activity to be studied. Naturally, he will pick

the activity which shows the greatest need and possibility for improvement. Only one homogeneous process can be covered by a single study. If billing clerks and stenographers are mixed into the same study, the results will be averages not applicable to either group. A study of typists using both electric and manual typewriters might not give useful results.

The activities must be classified into types so the observations will be consistent and useful. If we try to record too many types of activity, we increase the work, often without satisfactory return. Also, we may get too few observations of some types of activity to draw reliable and useful conclusions. If we have too few classifications, the study will not give much information. However, the common tendency is to use too many rather than too few.

The observer must also be able to distinguish the activities clearly. In one camera study, for example, the industrial engineer tried to cut the number of frames per observation to one. He quickly found out that this was unsatisfactory since he could not tell, from the single frame, in which direction the operator was moving! Similarly, in an office, the observer cannot visually distinguish between outgoing and incoming telephone calls.

Ratio-delay in Action

If the subject is a typist, the observer might record six types of activity: typing, reading or proofing work, idle, talking to superior, talking to others, and away from desk. The engineer will be careful to include those items of importance to the study.

The observer then starts recording

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the type of activity occurring each time he observes the process. To get a reliable study, he must obtain observations truly representative of the process. If he were to take his readings every half hour during the morning only, he may and probably will get unreliable results. One method used in factories is for the observer to record what is happening when he reaches a specific point *in walking by* the process. At Georgia Tech, we have been experimenting in the use of a camera to take photographic observations at suitable intervals. This eliminates the human observer, even though some one still must interpret and work up the photographic data.

Another reason for taking occasional or random readings is that the observer can make his observations as he walks around the plant on other duties. Furthermore, the study can be interrupted at any time, or for a fairly long interval, without interfering with the results as long as the observations obtained are representative of the whole process.

Cuts Cost of Time Study

The method was originally developed to eliminate the production or all-day time study. This required the time study man to keep a continuous stop-watch record of everything the operator did during the working day. Since these studies might run for a week or two, the cost was high. Companies using ratio-delay studies report a cost of only one-fourth to one-third that of an all-day study. In addition, the operator will have much less resentment and perform more naturally. The study is also much less tedious for the observer. As with a time study, the operator and the union representative, if any, are fully informed of the ratio-delay study, its methods, purposes, and results.

The number of observations may range from five hundred to five thousand depending upon the accuracy required and the approximate percentages expected for each type of activity. Most studies require one to two thousand readings. Greater accuracy will naturally call for more observations. Also, processes for which the important percentages are close to

fifty per cent will take a larger number of observations.

The observer keeps a written, properly classified record of his observations. Any unusual conditions or occurrences are noted. Some companies have devised standard forms but the average industrial engineer designs his own.

Reliability of Study

After enough observations have been obtained, the results are summarized and the percentages computed for each of the designated types of activity. The records are reviewed to be sure that the readings are a representative, unbiased sample of the process. Unfortunately, judgment enters the picture as there is no formula available for assuring a representative, unbiased sample. By using statistical formulas, however, the engineer can check the accuracy and reliability of the study. Sometimes additional observations are necessary to get the desired accuracy.

The industrial engineer can base appropriate action and recommendations on these results. Frequently, the ratio-delay study can show where further ratio-delay or motion economy study can profitably be applied.

Origin of Ratio-delay

Ratio-delay was developed by L. H. Tippett of the British textile industry about 1935 to determine the percentage of machine down time and its causes. He used this information in investigating down time causes and remedies. Similar data can also be used to calculate the personal and unavoidable delay allowance for wage incentive purposes and to determine the number of machines assigned to one operator. The early uses in this country were concerned chiefly with these applications. Today there are many other uses and the new applications are being developed constantly.

One study was made of the material handling and warehouse procedure of a manufacturing company. From the results, a phase most promising for improvement was picked for further effort. Another study of machine usage in the toolroom showed considerable idle equipment time which could be efficiently utilized.

(next page, please)

Ratio-delay in the Office

Even though the original and still the most common use of ratio-delay is in the factory, there are many promising office and business applications. A very profitable use has been the examination of the relative time spent on various duties by professional and highly-paid personnel. One reported study of a hospital disclosed that supervisory nurses were spending as much as a fifth of their time keeping up patients' charts. Nurses were spending a lot of time running errands. By transferring these non-professional duties to lower-paid, more easily obtained personnel, the patient load per nurse was nearly doubled.

In several companies, ratio-delay is being used to study the duties of engineers. Due to present scarcity of experienced engineers and the inadequate number of new engineers, more efficient use of existing personnel is essential. By using ratio-delay to analyze time spent on various duties, the supervisor can determine which duties can readily be transferred to sub-professional people at lower cost and greater efficiency.

Analysis of delays is another use of ratio-delay. Bottlenecks can be discovered and action taken to eliminate them. Ratio-delay helps by substituting quantitative information for the qualitative but frequently useless knowledge that all is not well.

Ratio-delay does have some limitations. The chief one is the correct classification and recording of the activity types to be observed. This means that the amount and kind of detail available is limited. Also, the accuracy is sufficient for corrective analysis and for cost control, but not for wage incentives. The number of observations may be large and cover a long period.

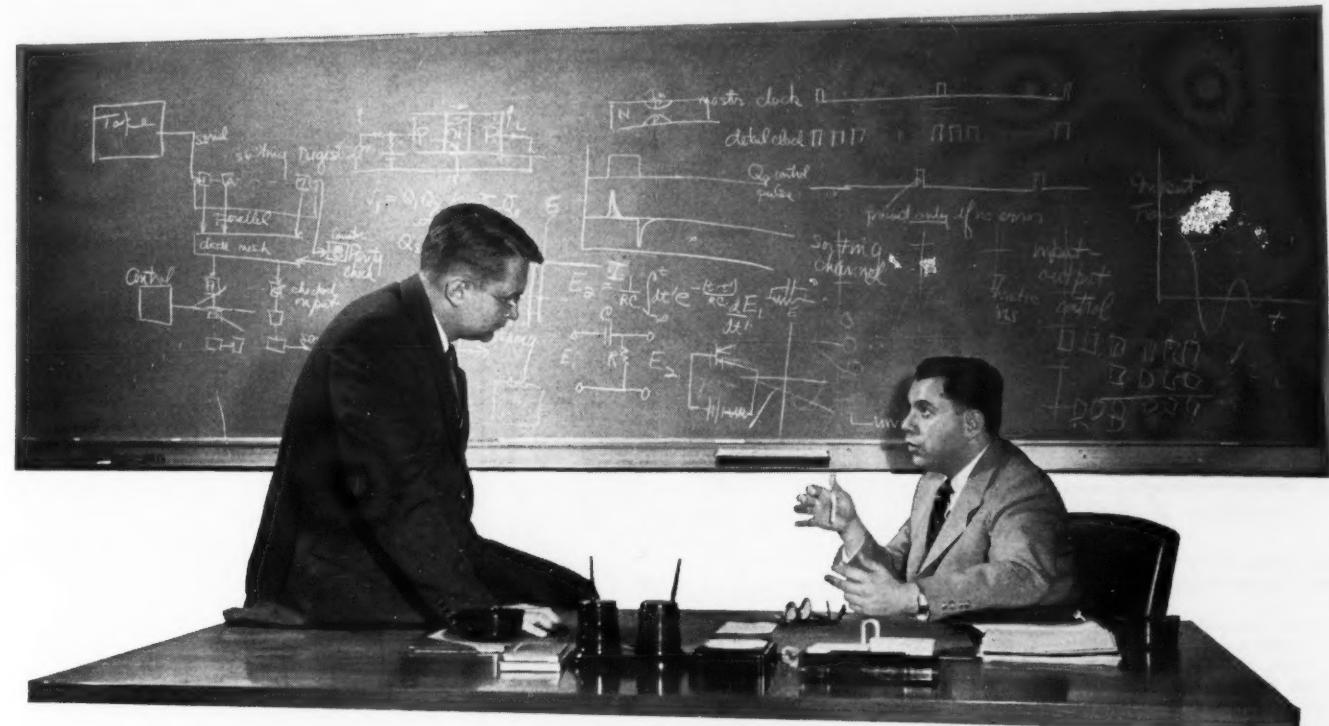
The advantages are great where the method is applicable. It is cheaper than other methods giving comparable accuracy and detail. The study can be interrupted at any time without affecting the results. The method is neither tedious to the observer nor unpleasant to the operator. The accuracy and mathematical limits of the results can be obtained. It does give accurate quantitative information so necessary for management decisions. m/m



PLANNING THE RIGHT ANSWERS



The complexity of modern air defense—extreme aircraft speeds, highly complex weapons, new combat strategies, the advanced state of today's technology—poses serious problems for the scientist and engineer. Problems of equal scope and complexity arise in modern business operations.



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To carry on the systems planning and analysis activities in the business data and processing field, Hughes Research and Development Laboratories are creating new positions in the Applications Analysis Group of the Computer Systems Department.

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Helicopter lands less than three minutes walk from plant

First "corporate" helicopter links eight company plants

A new seven-passenger Sikorsky helicopter—believed to be the first ever used for "corporate" travel—is helping Rockwell Manufacturing Company solve its transportation problems between its main offices in Pittsburgh and seven plants within an approximate 200-mile radius.

An organization composed of 17 operating divisions extending from Oakland, California to Brooklyn, New York, Rockwell decided that a helicopter was the most practical method of transporting executives, staff members, and manufacturing components required on an emergency basis, from one plant to another in western Pennsylvania and Ohio.

The helicopter's home base in Pittsburgh is located in a specially-marked section of the company's parking lot, barely a three-minute walk from the office. There are "heliports" in the parking lots of the seven other plants visited regularly by Rockwell representatives.

Because of the diverse activities of the company, transportation of officers and staff members is regarded as a key to effective management coordination and efficient utilization of management manpower. Since most Rockwell Pennsylvania and Ohio plants are located in small, often isolated communities, commercial air and rail travel facilities have, in the past, resulted in the loss of hundreds of hours of executive time each year.

"The obvious solution to our problem," Mr. Rockwell explained, "was to purchase an airplane. But when we investigated that possibility, we found that our position would not be greatly improved. It's at least a 30 minute ride from our Pittsburgh headquarters to the nearest airport, and in some of our plant cities suitable landing facilities are not available, or are at some distance from our plant sites. A helicopter seemed to afford the most practical solution to our specialized problem—that of providing a taxi service

between plants."

Initial operations since the first of the year have indicated that Mr. Rockwell and his associates are able to visit as many as three plants in a single working day. One a day was the former average by auto or rail, with two an absolute maximum, and this often necessitated spending a night, and sometimes two, on sleepers.

The helicopter's daily "schedules" are determined on the basis of travel requests by officers and staff members who designate in advance their travel requirements. On a "typical" day, the helicopter leaves the Rockwell plant in Pittsburgh with three to five members of the organization, and sometimes with an item of equipment needed immediately by a plant on the itinerary. The first stop may be at Lestonia, Ohio, 60 miles distant. Forty miles farther on is the Barberton (Ohio) Division, and approximately 90 miles beyond is Rockwell's Regulator Division, at Norwalk, Ohio. On this particular itinerary, the helicopter will enable company officials to make three two-hour stops and still return the 191 miles to Pittsburgh the same evening. Often, a Rockwell representative will be "dropped" at a plant and be picked up later in the day for the return trip.

Although numerous business organizations own helicopters, few are used for executive and staff travel. They are generally used for such tasks as patrolling oil and natural gas pipelines and directing commercial fishing fleets.

Mr. Rockwell reports complete satisfaction with the helicopter, which he regards as a "management tool." m/m

W. F. Rockwell Jr. working at desk during flight



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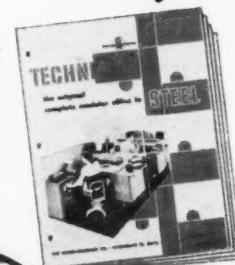


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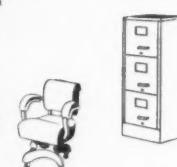
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thought starters

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FINANCIAL

thought starter

Combined deposit slip and ledger card facilitates posting

IDEA L. W. Rucker, Office Manager
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Using the new form we have designed, our cashier is able to alphabetize all of the cash receipt items for that particular day and list the checks by bank number and the amount, plus the discount, giving a total amount to be applied on accounts receivable in the column on the right. In addition, there is a place for any necessary remarks which the Credit Manager will check after posting to the accounts receivable. The original white copy is perforated so that part of it can be torn off and the remaining portion is exactly the same size as the standard

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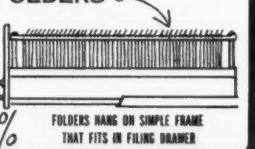
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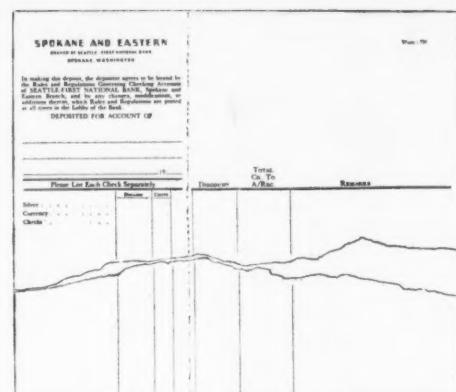
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MARSH

(Circle 311 for more information)



deposit slips that the bank would ordinarily issue to us. The second copy, which is our accounts receivable posting media, is designed so that after everything has been posted and balanced, this sheet can be placed in a loose-leaf binder. At the end of the year and after completion of our annual audit, all of these sheets are bound in one separate book for that particular year. By this simplification of cash receipt items, we have saved approximately 15 to 20 hours of office work per month, in addition to approximately \$50. per year in printing costs.

OFFICE thought Starter

Transparent desk enclosures reduce office noise

Transparent plastic desk partitions can lessen distracting sounds that hinder efficient office operations, without restricting visibility.

The Fort Worth Star Telegram (Texas) has installed sheets of clear acrylic plastic for this purpose in their



want-ad department. Ad takers can work in relative privacy, shielded from the voices of neighboring employees and still have full view of one another.

A MESSAGE TO USERS OF ONE-TIME CARBON FORMS:

"You're Throwing Away \$2,992 Every Year!"

That's what we told an insurance company three years ago when we looked at their continuous forms-writing system.

They were using one-time carbon paper (the kind you use once and throw away) with an 8½ x 7 nine-part continuous form.

They used about 200,000 forms a year. Their cost for the one-time carbon paper in every thousand forms was \$16.56. That was \$3,312 per year for the carbon paper alone!

"Why throw away carbon paper," we asked, "when you can use it over and over again?"

We explained that Repeat-O-Pak Floating carbon paper (the kind you automatically use over and over again) would do a faster, cleaner job for only \$1.60 per thousand typed forms . . . a savings of about \$14.96 per thousand! A trial installation proved it.

They switched to Repeat-O-Pak floating carbon paper three years ago and they've saved an average of \$2,992 on carbon paper each year!

If you are using one-time carbon paper with continuous forms, send us a sample of your form, the approximate yearly quantity and the name of your forms-writing equipment. The facts may save you plenty, too! There's no obligation.

Repeat-O-Pak*

STANDARD MANIFOLD COMPANY Dept. A7-53

Carbon Papers • Inked Ribbons • 333 W. Lake St. • Chicago, Ill. • Offices in Principal Cities • In Canada: Budge Carbon Mfg. Co., Ltd., Montreal 3, Quebec.

*floating carbon paper for continuous forms used on all kinds of forms-writing machines . . . I. B. M. and Underwood Formwriters . . . Moore Carbon-Saver and Uarco Adapters.

(Circle 321 for more information)

PRICING

thought Starter

Visible record and microfilm combined for quick reference

A ready reference file is one of the time saving features of the Pennsylvania Railroad's new Ticket Sales and Service Bureau recently installed at Pittsburgh.

The ticket clerk no longer thumbs through a succession of rate books, checks pullman costs, nor calculates

The light-weight transparent partitions, mounted on the front and sides of each desk top, are drilled for attachment to the desks and for joining at edges with metal angle brackets. The plastic is strong and resilient enough to withstand accidental blows. Plastic mail baskets are mounted in a corner inside each enclosure, high enough so that messengers may pick up copy without interrupting the ad-takers.

For free literature, Circle number 344 on the Reader Service Card.

IT DOES THESE JOBS—AND MORE!

Accounts Receivable • Accounts Payable • Material Records • Wage Accrual Records • Payroll Records Cost Records • Factory Ledger General Ledger



A SIMPLE TURN of the job selector knob changes jobs in a second—gives choice of any four accounting operations controlled by each sensing panel. Any number of panels may be used, so there's no limit to the number of jobs a Sensimatic will do.

Burroughs Sensimatic
ACCOUNTING MACHINES

Here's new versatility to handle any job...
plus effortless speed on every job!

No other accounting machine is so universally useful—can do so many accounting jobs with such speed, such ease . . . at such a saving!

There's practically no limit to the number of accounting problems your Sensimatic can solve! Its most remarkable feature—the sensing panel or "mechanical brain"—automatically directs it through every operation—effortlessly, unerringly. Moreover, the Sensimatic's many other automatic features and highly efficient design save costly working time and operator effort . . . make it simple to learn, easy to use!

Why not see for yourself how much more Sensimatic accounting machines can do for you? Simply call the Burroughs branch office listed in the yellow pages of the telephone book. Burroughs Corporation, Detroit 32, Michigan.

WHEREVER THERE'S BUSINESS THERE'S

(Circle 301 for more information)

Now there are five!

Sensimatic 500 with 19 totals
Sensimatic 400 with 9 totals
Sensimatic 300 with 11 totals
Sensimatic 200 with 5 totals
Sensimatic 100 with 2 totals



the tax. There is no chance for error in addition or tax figuring, and the whole operation has been reduced to a four second, one hand job.

A small counter file contains coded cards on which single microfilm frames are mounted. To obtain fare information, the clerk picks the pertinent



card, and inserts it in a microfilm reader. The required information flashes on the screen before him.

To set the system in operation, fares—coach, pullman, and furlough—to each of the 6500 way points serviced from Pittsburgh and gateway points were calculated. The data was typed up on sheets and then microfilmed;



the microfilm was die cut and inserted in cards, which were filed by states.

This method of placing microfilm on any type of standard card makes possible coded filing and fast finding of information without unwinding and winding long reels of film.

For more information, Circle number 343 on the Reader Service Card.

PERSONNEL

thought  starter

Personnel processing speeded by automatic photo machine

An automatic photo machine in your personnel department can speed processing of new workers, and reduce the cost of identification photos to less than one cent each.

The photo taking and developing units are combined in a neat and compact booth. After an employee seats himself, the personnel assistant sets up a board with the employee's number, and merely presses a button for each exposure. Lighting, focus, timing, and the complete developing process are all automatic. No technical knowledge or skill is required of the operator, and picture failures are virtually unknown. Personnel can be photographed, and permanent identification issued within three minutes. A strip of four photos, which includes relevant data, provides copies for a card, a badge, and records for both personnel and medical purposes.

Pictures are sharp, have a complete range of tones, can be enlarged, and do not fade.

The booth measures 72" x 70" x 29" and weighs 580 pounds; it is constructed of heavy plywood and birch, with a steel plate floor. The entire unit draws a maximum of 11.5 amps. Each of the internal mechanisms (lights, camera, developing outfit) are assembled in separate groups, so that servicing and reloading is simple and quick.

You can get further information by Circling number 346 on the Reader Service Card.

want more information

about keyed editorial and advertising material in this issue?

Circle the key number, or key numbers, on the Reader Service Card and fill in your name, address, etc. Postage is paid.



Free your office from typing fatigue

Typing fatigue is costly in any office . . . in needless errors, in lagging speed, in wasted supplies, in drooping spirits. But you can free your office from these expensive handicaps by installing IBM Electric Typewriters!

IBM's remove the cause of typing fatigue . . . they have the lightest touch, the easiest keyboard slope . . . even the carriage is returned and spaced electrically.

More and more offices today are standardizing on IBM's because they find more work gets done faster, and looks better. Office morale is higher, job turnover lower. Wouldn't IBM's be a fine thing for your office, too?



Electric Typewriters

INTERNATIONAL BUSINESS MACHINES
(Circle 329 for more information)

IBM, Dept. MA-2
590 Madison Avenue, New York 22, N. Y.

Please send illustrated folders on IBM Electric Typewriters.

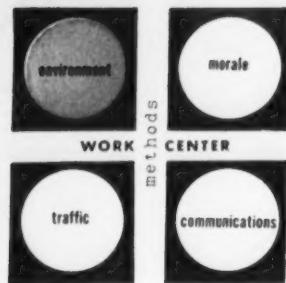
I'd like to see the IBM Electric Typewriter.

Name _____

Company _____

Address _____

City _____ State _____



Why are they moving to the suburbs?

IN SPITE OF WORRY ABOUT SUPPLIERS, CUSTOMER CONTACT, AND COSTS—THE TREND GOES ON

Big cities are still quite a few years away from being outmoded. But there is cause to wonder—and big city Building Management to be concerned—in the consistent trend on the part of general business to follow retail stores into the suburbs.

The reasons for a businessman to contemplate such a move are fairly obvious. Big city office space today is expensive. The volume of clerical work is steadily rising, and payroll increases are compounded by the need for larger office areas. At the same time, in cities like New York, the municipal taxes for doing business add substantial fuel to the fire.

Suburbs Have Their Problems

Businessmen aren't exactly rushing to the country. There are problems there, too. First of all, there's labor supply. The Office Manager of one big firm that moved to Westchester County (N. Y.) recently said, "At the beginning, it was fine. Then, more

and more big firms followed us. The market in clerical employees dried up. Frankly, we are taking the long view as far as labor is concerned. Thousands of families have moved into the county since the war. As they raise families, there will be plenty of workers. We can't see them commuting to New York City when they can work for us out here at just as good wages."

There are other problems. The various types of suppliers that abound in the city are often scarce or simply don't exist in suburban areas. Customers aren't as easily reached by salesmen, nor can they drop into your offices. Housing for employees is often expensive; and, also to be reckoned with, is the problem of local politics and zoning.

Who Can Safely Make the Move?

It's almost impossible to lay down a set of rules that will apply to all types of businesses. With dozens of case histories to choose from, we have selected

the case of an Advertising Agency to demonstrate how and why they made their move. Admittedly, an Advertising Agency is not typical of business in general. But, the more we examined their operations, the more their type of problems seem to go "across the board."

In 1949, MacManus, John and Adams, one of the big, old-line Detroit agencies bought 19 acres in Bloomfield Hills, about 23 miles from the city. At that time, the company occupied about 22,000 square feet of space in the Fisher Building, a fine office building. But space limitations were crowding the agency's operation. Copywriters were "doubling up" in single offices. Secretaries were shifted out of offices to corridors to make room for the rapidly growing staff. The paper work personnel were squeezed closer and closer—to the point of endangering efficiency. Additional space, sufficient to the company's need, was not available in the building. When the Bloomfield Hills

site was suggested by Mr. Adams, a quick study showed that virtually all of the company's principals would find the new location more convenient. Some would save as much as 80 minutes a day in travel time alone. The check also showed that 65% of the agency's personnel lived at least six miles from the center of Detroit in the direction of the contemplated area.

The Finished Product

The agency retained its own architect and financed its own structure. (In other parts of the country, companies have refurbished and renovated old mansions. There also appears to be a willingness on the part of real estate investment companies to build new structures for substantial firms for long term lease.) Ground was broken in September, 1951. The building was occupied slightly more than a year later.

The building and planning is a prototype of good thinking on the part of

Front view shows two wings, several levels, of the new offices. Though it appears to sprawl, the building is conceived to assure maximum speed of work flow.



The cost and billing departments share a light and airy room. Note the use of filing cabinets as area dividers, in the rear.





Private office of John R. Adams, President, is plywood-paneled, carpeted, acoustically plastered. Decor is typical of all executive offices in firm.

the architects, Swanson Associates. Built in an open V, it has 33,000 square feet of floor space, with reception lobbies at the juncture of the V.

The east-to-west section has three floors. At the ground level are the production and motion picture departments. The second floor accommodates the personnel working on automotive accounts. The top floor handles the rest of the creative activities on other accounts.

All non-creative activities—media, research, billing and accounting departments—are placed in the south wing. The floor at the bottom of this wing houses the cost, addressing and mailing departments, plus the coffee bar. The latter, incidentally, will accommodate 40 people at one sitting and is open for "coffee breaks" at spe-

Private offices of account executives at left, of copywriters at right. Movable partitions, just above eye level, retain "open" feeling, admit natural light. Ceiling is acoustically tiled.



july, 1953

INTRODUCING THE *aip* (all purpose)

aip ALL PURPOSE

+ - ÷

X You can own this new calculator for 11½ cents* a day.
If it saves whoever uses it 8 minutes a day, it pays for itself.
So you literally can't afford not to have one on every desk!

* Ask your Monroe salesman or dealer to prove it today.

MONROE CALCULATING, ADDING & ACCOUNTING MACHINES
MONROE CALCULATING MACHINE COMPANY, General Offices, Orange, N.J.

(Circle 313 for more information)

21

G-E announces a really NEW Water Cooler!

YOU'VE NEVER SEEN a water cooler like this before—styled to fit the smartest showroom, yet rugged enough to take hard use in a plant. It's the all-new Diamond Anniversary G-E Water Cooler, sparkling with far-ahead features.

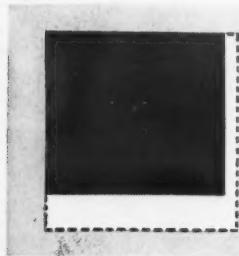
NEW COMPACTNESS, requires 30% less floor space. Tucks away almost anywhere.

NEW SERVICING EASE, all adjustments made through snap-off front.

NEW COOLING DEPENDABILITY because it features the famous G-E compressor—as used in G-E household refrigerators (over 3,500,000 in service 10 years or longer).

NO SQUIRT, NO SPLASH, NO SPILL, thanks to G-E automatic air-pressure vent, deep-dish basin, and non-squirt bubbler. Big G-E pre-cooler and giant reservoir assure plenty of cooled water always.

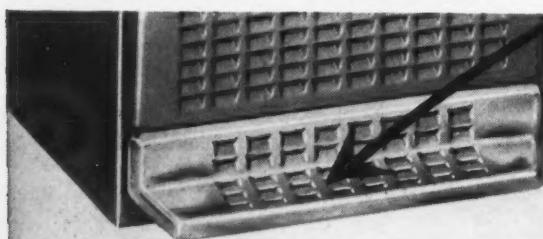
GET THE FULL STORY on new G-E Pressure and Bottle Coolers. Send in the coupon...then take advantage of the G-E 5-Year Protection Plan!



COMPACT! TAKES 30% LESS FLOOR SPACE without sacrificing capacity or performance. It's efficient and handsome!



CLEAN AND SANITARY. Electropolished anti-splash top and handsome gray hammered finish resist soiling.



EASY TO USE. Unit is activated by giant-width foot pedal, directly linked to valve. No groping, even in the dark.



GENERAL  **ELECTRIC**

General Electric Company, Air Conditioning Division,
Section MM-16, Bloomfield, New Jersey
Rush full particulars on the Diamond Anniversary
G-E Water Cooler.

NAME..... COMPANY.....
ADDRESS.....
CITY..... COUNTY..... STATE.....



(Circle 305 for more information)



The coffee bar-lunchroom, though it serves no food, is open twice a day for coffee periods. Employees may use it for lunch as well.

cific periods during the morning and afternoon, and during the luncheon period. No food is served.

Work Flow Controlled

By adjacently grouping personnel and departments that work together, traffic is minimized and communications are speeded. The conference room on the second floor of the "creative" wing can be divided by a movable partition. It is equipped with television, radio, recording and film production equipment.

No Trouble with Suppliers

A central "clearing house" is maintained in Detroit for the convenience of suppliers and clients. Messengers from printers, lithographers and engravers, as well as from clients, need not waste time and money traveling to the suburbs for pick-ups and deliveries. Suppliers make their stops at the clearing house, and the agency trans-ships to Bloomfield Hills at regular intervals. Material sent out by the agency goes to the clearing house for pick-up or delivery. A service office is also maintained in the Fisher Building, Detroit, as an accommodation to clients and personnel while they are in the city.

Although management seems to be well pleased with the new quarters, they feel they have had insufficient experience, as yet, to estimate the cost differential, either plus or minus, between their former city offices and their present suburban building. m/m



Increasing office efficiency with room air conditioning

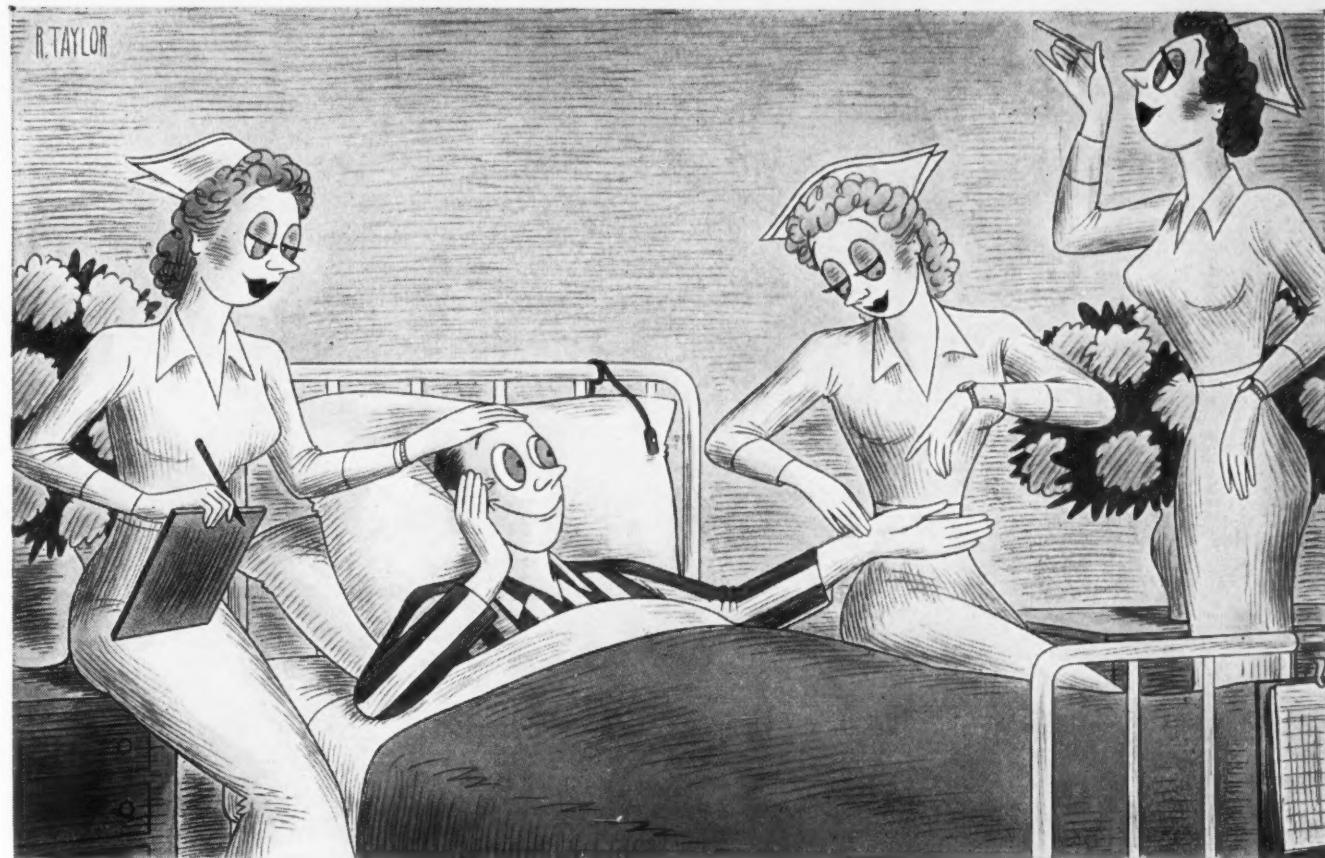
Air conditioning is today finding increasing acceptance in offices of every type. Generally, the reasons stem from a spreading realization that office workers, both clerical and executive, are more productive and efficient in properly air conditioned offices. While this is particularly true in summer heat, it is also true during the rest of the year.

The trend in office installations is toward the unit or room air conditioners, particularly in offices in existing buildings. Room air conditioners are of two types, the console model and the smaller window model. Among the advantages of the console models are higher capacity and efficiency, adaptability to remote installation in closets or anterooms, and protected machinery. The window unit, while less powerful, does not take up floor space, and is specially adaptable to small rooms.



Console units may be either air or water cooled; when air cooled, no plumbing is required.

A good example of unit air conditioning is found in the three room office-showroom suite of the Resistol Hat Company, 350 Fifth Avenue, New York. According to Max S. Schwarz, Chief Purchasing Agent, reasons for installing air conditioning were: office cleanliness, employee efficiency and customer comfort. The dirt problem



This will take you off the "critical" list!

You're a businessman. You have a critical mind. Perhaps you have read McBee ads and said, "Very interesting. But Keysort couldn't handle an operation *our size*."

The case of Rhode Island's Blue Cross plan should cure you of that misconception.

In 1939, when the state's Blue Cross installed Keysort, Rhode Island had less than 10,000 subscribers. Today there are over 600,000 subscribers, and Keysort has the situation well in hand.

What's more, Rhode Island Blue Cross has only one office employee for

every 12,820 subscribers. With a total operating expense of 55¢ per subscriber per year, Rhode Island's non-profit Blue Cross plan is the most efficient in the country.

Because its operating cost ratio per subscriber is lower than any other Blue Cross, the Rhode Island plan can provide, percentagewise, more dollars per

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Providence, R.I.		1270 C.R. 31-7-421	
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Style No. 1860FB-36



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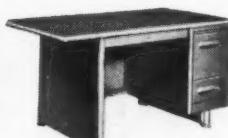
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in METAL
OFFICE EQUIPMENT



(Circle 331 for more information)

was particularly acute, causing soot damage to merchandise and excessive office cleaning costs.

The firm considered both room air conditioning and a centralized system, and finally decided in favor of two 1½ h.p. console air conditioners, delivering the three tons of air cooling capacity required for the space. No plumbing or duct-work was required, office business was not disrupted nor was the layout changed. Installation required only running in a special three-phase circuit and a window hook-up. As the units are not permanently installed, they can be moved should the office move.

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Since installing the units, the firm has found that humidity control is an important factor. Formerly, in summer, the felt hats tended to absorb moisture. With unit air conditioning, the felt stays completely dry and the hats are shown to best advantage. m/m

methods



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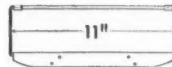


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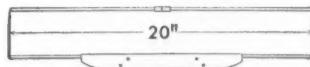
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clippings

NEW LITERATURE AND PRODUCTS

Electric-powered collator handles 29,000 sheets per hour

A completely new electric-powered office machine for collating, assembling, or gathering duplicated pages into sets has just been announced. It is capable of collating sets of from 2 to 8 pages at speeds



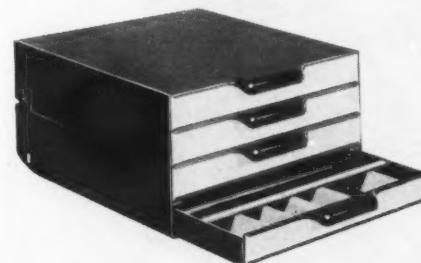
as high as 29,000 sheets per hour. Occupying less space than a small desk, it assembles reports, surveys, bulletins, lists, and other papers.

For more information and prices, Circle number 350 on the Reader Service Card.



Tiny-parts cabinet saves space, simplifies storage

Almost every office has the problem of storing tiny parts or items of equipment. A new storage cabinet announced recently offers an excellent solution.



Each cabinet consists of two 1½ inch high drawers in a one-piece welded frame. Over-all size is 3½" x 11" x 11". Each



No neuroses!

Does your mail scale fuss and fidget, make you wait until its quivering indicator halts? . . .

This Pitney-Bowes Mailing Scale has sound nerves and solid character. Its automatic pendulum mechanism acts fast. The hairline indicator doesn't waver. Markings are wide-spaced, easy to read. Saves mailing time—and postage! Never overweighs, wasting postage. Never underweights, causing "Postage Due" embarrassment . . . Special models for parcel post. Ask the nearest Pitney-Bowes office to show you. Or send for free illustrated booklet!

FREE: Handy wall chart of Postal Rates with parcel post map and zone finder.



PITNEY-BOWES Mailing Scales

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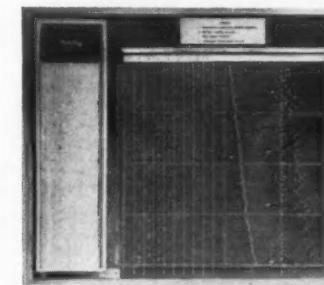
Originators of the postage meter
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(Circle 317 for more information)



**This is an executive —
fussing with
details a clerk
should be handling!**

How many extra hours do your department heads spend searching for the many tiny details that make up the all important picture of a department's overall operation.



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(Circle 303 for more information)

drawer is furnished with eight dividers, giving the cabinet a total of 24 adjustable compartments. By adding extra dividers, it is possible to have a total of 56 compartments per unit, and each unit fits conveniently on the next for easy stacking.

For more information as to source of supply, Circle number 348 on the Reader Service Card.



Plug-in paging unit carries voice, light and code signals

Paging of "transient" personnel, such as supervisors and maintenance engineers, can now be readily accomplished through a unique Portable Paging Unit. An integral part of the electronic paging system, these portable units can be plugged into AC power outlets at locations within a building to receive coded paging signals without direct wiring. Both audible and visible signals are received for effective paging.

With this system, personnel customarily paged are assigned code numbers which indicate the cadence in which the individual signal will operate. A code-selecting plug, inserted in the system's central code selector, super-imposes high-frequency sig-

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- Sorting or collating of papers is done in half time and at half cost.
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SHOWN: 18-section TU Rack at \$25.00
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Evans Specialty Co. Inc.
 421 N. Munford St., Richmond 20, Va.

(Circle 304 for more information)

naling pulses and regular AC light and power wiring to sound signals throughout the building in accordance with the specific code selected. Following the individual's paging code, special signals may



be sounded to indicate the reason for paging, such as "telephone call" or "customer waiting."

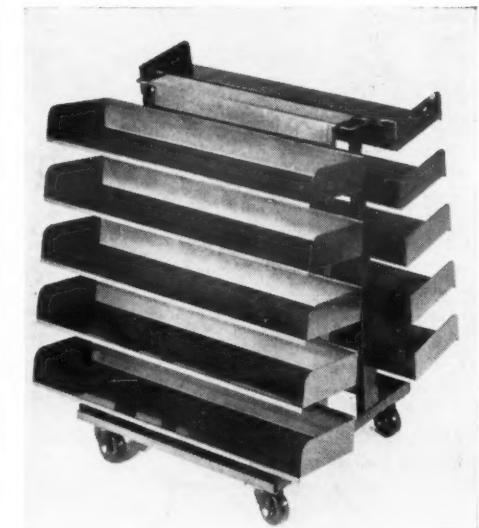
This system can be programmed to sound work and rest period signals as well as emergency alarms, automatically.

For a free folder describing the electronic paging system, Circle number 347 on the Reader Service Card.



Portable mailing room unit for use when space is limited

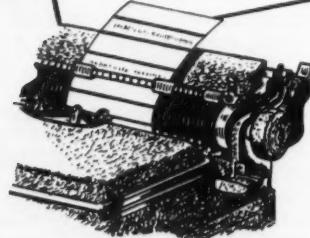
Designed to speed up material handling in mailing rooms and offices where space is limited, this new all-purpose rack occupies only five square feet of floor space.



The new model stands only 36 inches high and is designed for use where a taller portable rack is not practical. The rack carries ten all-purpose hook-on trays measuring 3" x 9" x 32".

For more information and free literature, Circle number 342 on the Reader Service Card.

New LABELON Plastic
FLAT LABELS
 for easy
 TYPEWRITER USE
 as well as pencil or stylus



- SET AT
 "STENCIL"
- INSERT
 AND TYPE
- STRIP
 AND APPLY

You asked for them, and here they are—handy tablets of self-sticking, plastic Labelon Tape in flat form on backing sheets for easy typewriter use. Just set typewriter at "Stencil," insert sheet of Labelon, and type your copy. Then strip off labels and apply.

Choice of 6 widths ($\frac{1}{8}$ ", $\frac{1}{4}$ ", $\frac{3}{8}$ ", $\frac{1}{2}$ ", $\frac{5}{8}$ ", $\frac{3}{4}$ ") in 4 border colors (black, blue, red, green). For maximum legibility, all tablet form Labelon writes black regardless of border color.

LABELON TAPE sticks without moistening to any smooth, dry surface . . . yet strips off cleanly. Type on it, or write with dry, blunt point such as pencil or stylus. Message is easy-to-read, highly visible. It CAN'T SMUDGE . . . resists dirt, grease, water, acids—because surface is protected by transparent plastic.

Use Labelon to label stockroom shelves, bins, tools, hard-to-mark parts; for indicating rejects and service department repairs; for marking laboratory equipment, supplies, experiments; for panel boards or wiring; for office files, folders, etc.

See your dealer or write for samples and prices.

(Circle 309 for more information)

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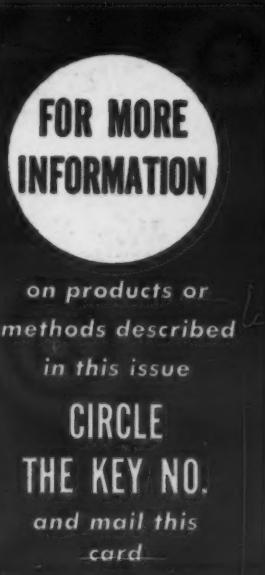
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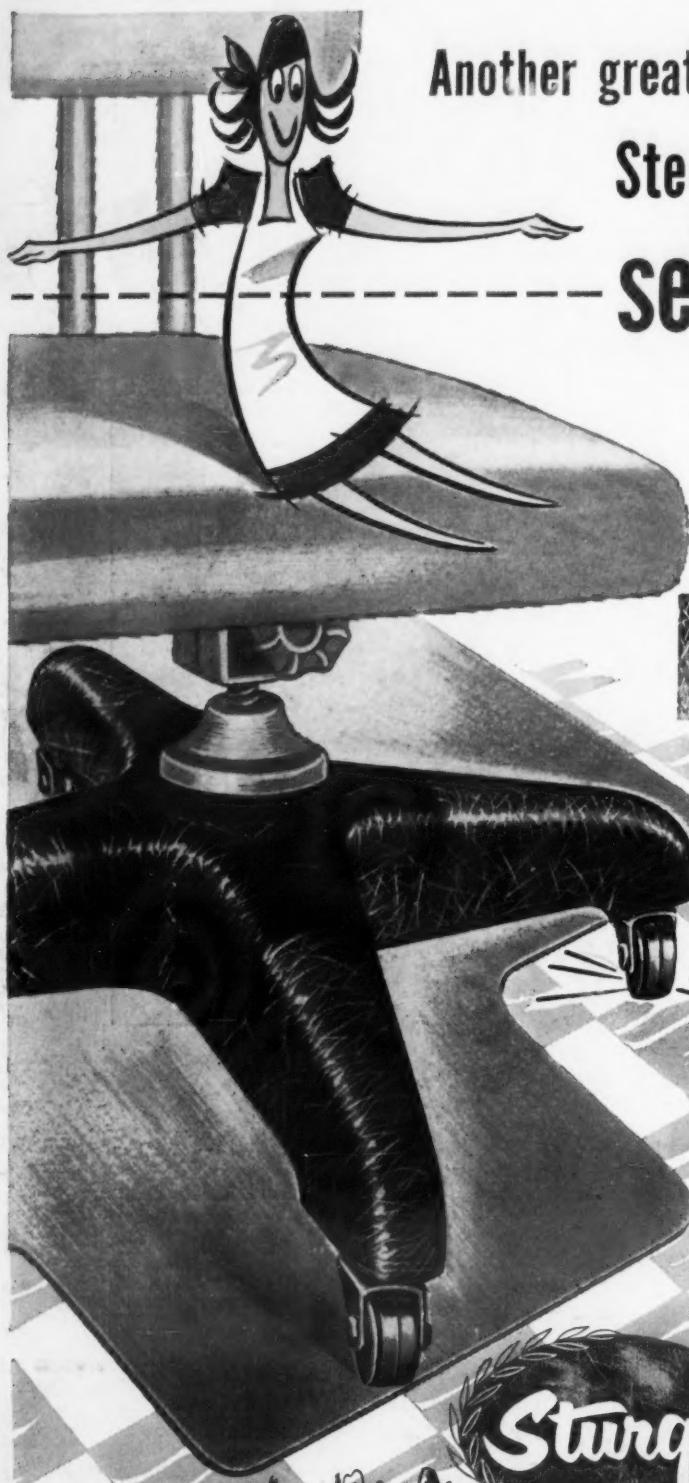
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